

EXHIBIT J

**(Ex. 23 to the Hughes Declaration,
originally filed as ECF 13010-4)**

EXHIBIT 23



ESTADO LIBRE ASOCIADO DE
PUERTO RICO

DDEC-Compañía de Turismo de Puerto Rico

3 de agosto de 2015

Jesús M. García, Vicepresidente y Director
Dept. de Financ. de Obligaciones de Rentas
Banco Gubernamental de Fomento para PR
P.O. Box 42001
San Juan, PR 00940-2001

Vía E-mail: jesus.m.garcia@bgfpr.com

SERVICIO DE DEUDA
AUTORIDAD DEL DISTRITO DE CENTRO DE CONVENCIONES

Estimado señor García:

Autorizamos debitar de la cuenta "Room Tax-Concentration Surplus" número Redacted 975-8, la cantidad de \$3,033,405.69 a los fines de remitir el pago correspondiente al mes de agosto de 2015. Esto con el propósito de cubrir el servicio de deuda de la emisión de bonos de la Autoridad del Distrito del Centro de Convenciones, relacionado al año fiscal 2015-2016.

Agradeceré nos confirmen, vía-email (sonia.rivera@tourism.pr.gov), una vez completada la transacción. De tener alguna pregunta adicional, favor de comunicarse con el que suscribe a la extensión 3043.

Redacted

Samuel Sierra Rivera, CPA
Principal Oficial Financiero

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PO Box 9023960, San Juan, P.R. 00902-3960

Tel: 787.721.2400



CERTIFIED TRANSLATION

CERTIFIED TRANSLATION



COMMONWEALTH OF
PUERTO RICO
DDEC - Tourism Company of Puerto Rico

August 3, 2015

Jesús M. García, Vice President and Director
Department of Revenue Obligations Financing
Government Development Bank for Puerto Rico
P.O. Box 42001
San Juan, PR 00940-2001

Via e-mail: jesus.m.garcia@bgfpr.com

DEBT SERVICE
CONVENTION CENTER DISTRICT AUTHORITY

Dear Mr. García:

We authorize a debit in the amount of **\$3,033,405.69** from the "Room Tax-Concentration Surplus", account number [Redacted] 975-8, in order to make the **payment corresponding to the month of August 2015**. This is meant to cover the debt service from the Convention Center District Authority's issuance of bonds, relating to fiscal year 2015-2016.

I would appreciate if you confirmed via email (sonia.rivera@tourism.pr.gov), once this transaction is completed. Should you have additional questions, please communicate with the undersigned through extension 3043.

Sincerely,
[Signature]
Samuel Sierra Rivera, CPA
Chief Financial Officer

cc ingrid.rivera@tourism.pr.gov
arnaldo.maestre@bgfpr.com
miriam.t.pascual@bgfpr.com
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Tel. 787.721.2400



CONFIDENTIAL

CCDA_STAY0004008

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I, Juan E. Segarra, USCCI #06-067/translator, certify that the foregoing is a true and accurate translation, to the best of my abilities, of the document in Spanish which I have seen.